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(54) **SEMICONDUCTOR DEVICES AND METHODS FOR MANUFACTURING THE SAME**

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(58) **Field of Classification Search**

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See application file for complete search history.

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(57) **ABSTRACT**

Semiconductor devices and methods for manufacturing the same are provided. In one embodiment, the method may include: forming a first shielding layer on a substrate, and forming one of source and drain regions with the first shielding layer as a mask; forming a second shielding layer on the substrate, and forming the other of the source and drain regions with the second shielding layer as a mask; removing a portion of the second shielding layer which is next to the other of the source and drain regions; forming a first gate dielectric layer and floating gate layer; forming a mask layer as a spacer on a sidewall of a remaining portion of the second shielding layer, and patterning the floating gate layer with the mask layer as a mask, and then removing the

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